

## **AMENDMENTS TO THE CLAIMS**

Please amend the claims as follows:

1. (Cancelled) A generally impermeable mattress cover for completely surrounding a mattress comprising:

generally impermeable top and bottom walls, one of the bottom or top walls having an aperture to position the cover over the mattress;

expandable sidewalls connected between the top and bottom walls, the sidewalls including a generally impermeable inner wall and an elastic outer wall; and

a fastener for closing the aperture.

2. (Cancelled) The cover of claim 1, wherein the generally impermeable inner wall and the elastic outer wall are joined together at edges thereof.
3. (Cancelled) The cover of claim 1, wherein the generally impermeable inner wall has a fixed height.
4. (Cancelled) The cover of claim 3, wherein the fixed height is approximately 20 inches.

5. (Cancelled) The cover of claim 1, wherein the elastic outer wall has a height of approximately 12 inches when relaxed.

6. (Cancelled) The cover of claim 1, wherein the elastic outer wall can be stretched to a height of approximately 20 inches.

7. (Cancelled) The cover of claim 1, wherein the elastic outer wall neatly retains the generally impermeable inner wall against the mattress.

9. (Cancelled) The cover of claim 1, wherein the fastener comprises a zipper.

10. (Amended) A sidewall for a mattress cover comprising:

a generally impermeable inner wall having a first length; and

an elastic outer wall having a second length and connected at edges to the generally impermeable inner wall,

wherein the first length of the inner wall is greater than the second length of the outer wall when the outer wall is relaxed, and the elastic outer wall can be stretched and the impervious inner wall extended to accommodate mattresses of different thicknesses.

11. (Original) The sidewall of claim 10, wherein the elastic outer wall neatly retains the generally impermeable inner wall against a mattress.

12. (Cancelled) A method of manufacturing a mattress cover comprising:

providing generally impermeable top and bottom walls of desired dimensions;

providing an elastic outer wall and a generally impermeable inner wall;

joining the elastic outer wall and the generally impermeable inner wall at edges to form sidewalls; and

joining the sidewalls at edges to the top and bottom walls.

13. (Cancelled) The method of claim 12, further comprising providing an aperture and a fastener to close the aperture on either the top or bottom walls.

14. (Cancelled) The method of claim 17, wherein the step of joining the top wall, the sidewalls, and the bottom walls comprises sewing.

15. (Cancelled) The method of claim 17, wherein the step of joining the inner wall to the outer wall comprises sewing the inner wall to the outer wall at edges thereof.

16. (New) A generally impermeable mattress cover for completely surrounding a mattress comprising:

generally impermeable top and bottom walls;

expandable sidewalls connected between the top and bottom walls, the sidewalls including a generally impermeable inner wall and an elastic outer wall; and

a fastener for closing an aperture on the mattress cover, the aperture and fastener located on one of the top or bottom walls and along at least a portion of a first sidewall and a portion of a second sidewall.

17. (New) The cover of claim 16, wherein the aperture and fastener extend along at least a portion of the first sidewall, the second sidewall, and a portion of a third sidewall.

18. (New) The cover of claim 17, wherein the aperture and fastener extend along the first, second, and third sidewalls.

19. (New) The cover of claim 16 wherein the fastener has a c-shaped configuration.

Please cancel claims 1-9 and 12-15.